

STATUTORY EXEMPTION QUALIFICATION

	QUALIFICATIONS	MAXIMUM INCOME	MAXIMUM ASSETS	STATUTE EXEMPTION AMOUNT
<u>17D</u>	<u>ELDERLY</u> 1 Must be over 70 years of age as of July 1 of the year in which application is made OR must be a surviving spouse or surviving minor child. 2 Must have owned and occupied the property for five years AND 3 Must have a whole estate (the value of personal property less the domicile) of less that \$56,695	NONE	\$ 56,695.00	\$ 285.00
<u>41A</u>	1 You must be over 65 years of age as of July 1 of the year in which the application is made AND 2 Must have primary residence in MA for ten years AND owned property in the state for five years AND must have occupied the property as of July 1 of the year in which application is made AND <u>Deferral</u>			VARIES
<u>41C</u>	AGE 70 OR OLDER AS OF JULY 1 SINGLE AGE 70 OR OLDER AS OF JULY 1 - MARRIED 1 Must have primary residence in MA for ten years AND owned property in the state for five years AND must have occupied the property as of July 1 of the year in which application is made AND 2 must have a whole estate (the value of personal property excluding the domicile) of less than \$39,685 if single, \$42,520 if married AND 3 must have income less than \$18,425 if single, \$21,262 if married after subtracting an allowable exclusion.	\$ 18,425.00 \$ 21,262.00	\$ 39,685.00 \$ 42,520.00	\$ 500.00 \$ 500.00

FOR FURTHER INFORMATION PLEASE CONTACT
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<u>VETERANS</u>	MINIMUM REQUIREMENTS			
	1 To qualify, the taxpayer must be a veteran or the spouse of a veteran AND			
	2 Have a service connected disability of 10% or more OR			
	3 Have been awarded the Purple Heart OR			
	4 Be a vetran of Spanish, Phillippine or Chinese Expedition OR			
	5 Have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross orNavy Cross			
	NOTE: The Parents of a veteran who lost his/her life in the service are also entitled to apply for this exemption.			
<u>22</u>		NONE	NONE	\$ 400.00
<u>22A</u>	LOSS OF HAND, FOOT OR EYE	NONE	NONE	\$ 750.00
<u>22B</u>	LOSS OF 2 LIMBS OR 2 EYES	NONE	NONE	\$ 1,250.00
<u>22C</u>	100% DISABILITY AND RECEIVED ASSISTANCE "SPECIALLY ADAPTED HOUSING"	NONE	NONE	\$ 1,500.00
<u>22D</u>	SURVIVING SPOUSES OF SOLDIERS AND SAILORS WHO DIED IN COMBAT	NONE	NONE	100% for 5 years
<u>22E</u>	100% DISABILITY INCAPABLE OF WORKING	NONE	NONE	\$ 1,000.00
<u>22F</u>	PARAPLEGIC DUE TO WAR INJURY	NONE	NONE	100%

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<u>37A</u>	<u>OTHERS</u> LEGALLY BLIND 1 Must be a legal resident of the Commonwealth 2 Must own and occupy the property as his/her domicile, 3 and file Proof of Blindness each year with the application dated July 1 of the year in which application is made	NONE	NONE	\$ 500.00
<u>42</u>	SURVIVING SPOUSE OR MINOR CHILD OF A POLICE OFFICER OR FIREFIGHTER KILLED IN THE LINE OF DUTY	NONE	NONE	100%

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